

Travel Center for State Employees

EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT HANDBOOK

FY 2014

(as of July 1, 2013)

This copy of the travel handbook reflects travel policy as for FY 2014. All rates shown are those in effect for FY 2014. Handbooks for previous periods can be found at <http://www.da.ks.gov/ar/employee/travel/archive/archive.htm>. For specific questions, or for further verification of particular travel policies set forth in this handbook, please contact your agency fiscal section.

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1000 INTRODUCTION

1001 Introduction

State of Kansas employees may be required to travel in fulfilling their official duties or in attending seminars or other professional or educational activities benefiting the State. The State may reimburse employees, within prescribed limitations, for all necessary and actual travel expenses incurred during travel on official state business.

The Employee Travel Expense Reimbursement Handbook, presented here, is to facilitate the timely reimbursement of employees for allowable travel expenses incurred during travel on official state business. The handbook addresses most common travel situations, but is not intended to be a substitute for knowledge of the existing travel laws and regulations. In addition, state law provides special reimbursement rules and procedures for reimbursing travel expenses of legislators and certain members of boards, commissions, and committees. Reimbursement to these individuals for travel expenses incurred should be made as prescribed by applicable state law.

Travel expense reimbursement may also be allowed as part of employee relocation (See PM file 3,607) and employee recruitment (see PM file 3,802).

1100 Handbook Organization

The handbook is organized into sections for introductory material, general information, transportation expense, subsistence expense, miscellaneous expense, and sample forms and completion instructions. Paragraph numbers are assigned to the material to provide a quick reference guide to specific items. Appendices are also provided for a border city listing, a high-cost geographic area listing, and a listing for travel related account codes.

1101 Employee Travel Expense Reimbursement Overview

Employees are reimbursed for allowable travel expenses incurred by submitting a travel expense

report to the appropriate agency authority for review and approval as often as required by the agency, but at least once each month.

(Reference: K.S.A. 75-3201)

1102 Applicable Travel Law

The following Kansas Statutes Annotated (K.S.A.) and Kansas Administration Regulations (K.A.R.) are applicable to reimbursement of travel expenses:

K.S.A. 8-301 Publicly Owned Motor Vehicles

K.S.A. 75-3072 Authorized Uses of Agency Imprest Funds

K.S.A. 75-3201 et seq. Compensation and Allowances of Public Officers and Employees

K.S.A. 75-4601 et seq. State Vehicles

K.A.R. 1-16-1 et seq. Travel Reimbursement

K.A.R. 1-17-1 et seq. Use of State-Owned or Operated Motor Vehicles on Official State Business

K.A.R. 1-18-1a Maximum Allowance for Use of a Privately Owned Conveyance for Public Purposes

1103 Definitions and Descriptions of Relevant Travel Terms

The following definitions and descriptions of relevant travel terms have been derived from state laws, regulations, and policy statements and are used throughout the policies, procedures, and related information presented here.

Air Terminal: The principal terminal in the general geographic area. (Reference: K.A.R. 1-16-8)

Border City Travel: Travel outside the borders of the State of Kansas with travel expense reimbursement made at in-state rates. The Director has designated all locations within 200 miles of the Kansas borders as border cities. (Reference: K.A.R. 1-16-18)

Domicile: The place an employee adopts as the employee's place of habitation and has the intention of returning to when absent.

Employee: A person employed by the State of Kansas and required to travel on official state business. This includes a person employed intermittently by or under an agency as an advisor or advisory committee member, irrespective of whether compensation is paid to such individual or the amount thereof. (Reference: K.A.R. 1-16-1b)

High-Cost or Special Designated High-Cost Geographic Area: An out-of-state city, town, or area, where subsistence expenses incurred are reimbursed at higher rates than normal rates due to higher subsistence costs associated with the city, town, or area. (Reference: K.A.R. 1-16-18a)

In-State Travel: Travel within the borders of the State of Kansas.

International Travel: Travel outside the fifty states and the District of Columbia.

Lodging Establishment: An establishment in the business of providing lodging to the general public.

Motor Vehicle: A passenger motor vehicle or a truck. A passenger motor vehicle is a motor vehicle designed primarily for carrying passengers and having a gross vehicle weight of not more than 12,000 pounds. A truck is a motor vehicle designed, used, or maintained, primarily for the transportation of property and having a gross vehicle weight of not more than 12,000 pounds. (Reference: K.S.A. 75-4601)

Official State Business: The pursuit of a goal, obligation, function, or duty imposed upon or performed on behalf of a state agency. (Reference: K.A.R. 1-17-1)

Official Station - Field Employee: The official station of a field employee is the city or town designated as the employee's official station by the administrative head of the agency. (Reference: K.A.R. 1-16-2)

Official Station - Office Employee: The official station of an employee assigned to an office is the city or town where the office is located. (Reference: K.A.R. 1-16-2)

Out-of-state Travel: Travel to the other forty-nine states and the District of Columbia.

Privately Owned or Operated Conveyances: Motor vehicles or other privately owned conveyances including, but not limited to, automobiles (passenger cars, station wagons, trucks, vans, etc.), airplanes, motorcycles, and other similar privately owned conveyances. This does not include conveyances offered publicly for temporary and occasional hire on a trip basis (e.g. rental cars, etc.). (Reference: K.S.A. 75-3203)

Secretary: The Secretary of the Department of Administration.

State-Owned or Leased Vehicles: Motor vehicles owned or directly leased by the state or its agencies and specifically excluding privately owned motor vehicles. (Reference: K.A.R. 1-17-1)

State-Owned or Operated Vehicles: All motor vehicles, including privately owned vehicles, authorized for use on official state business. (Reference: K.A.R. 1-17-1)

Subsistence Expense: All charges for meals and lodging, all fees and tips to waiters, hotel porters, bellhops, doormen, and maids. (Reference: K.S.A. 75-3207)

2000 GENERAL INFORMATION

2001 Introduction

This section provides general information relating to employee travel such as approvals required prior to travel, how employee travel is financed, and certain responsibilities of employees while traveling on official state business.

2100 Travel Authorization

All in-state or out-of-state travel by employees should be authorized prior to travel by the agency head or designee, whenever possible and as required by agency procedures. In addition, out-of-state travel should be authorized as specified in [paragraph 2101](#).

2101 Out-of-state Travel Approval

(A) Out-of-state travel requiring approval. Approval is required for employee travel outside the borders of the State of Kansas as follows:

1. **Judicial** - Except as otherwise prescribed by a majority of the justices of the Supreme Court, the Judicial Administrator or the judicial administrator's designee may grant written approval for out-of-state travel for officers or employees of any agency of the judicial branch.
2. **Legislative** - Except as otherwise authorized or provided by statute, (a) the Legislative Coordinating Council may grant approval for out-of-state travel for legislators or officers or employees of an agency of the legislative branch; or (b) a designee of the Legislative Coordinating Council may grant written approval for out-of-state travel for officers and employees of an agency of the legislative branch.
3. **Executive** - Except as otherwise prescribed by the officer, board or commission that appointed an agency head, the agency head (chief administrative officer) or the agency head's designee may grant written approval for out-of-state travel for officers or employees of an agency of the executive branch.

(B) Out-of-state travel not requiring approval. No approval is required for out-of-state travel for:

1. An agency head (chief administrative officer) or appointive members of a board, commission, or similar body that appoints an agency head, unless the appointing authority requires approval by the appointing authority.
2. Other agencies, departments, or individuals specifically exempted by law.
3. Travel to border cities as defined in [paragraph 2102](#).

Further information regarding out-of-state travel approval is provided in PM file 3,817,

Agency Travel Approval - Lodging Reimbursement Rates and Out-of-state Travel.

(Reference: K.S.A. 75-3208)

2102 Travel to Border Cities

Subject to the approval of the Secretary, the Director may designate any city in a state bordering or near Kansas as a border city, except a city designated as a high-cost geographic area. The Director has designated all locations within 200 miles of the Kansas borders as border cities. An employee may be authorized by the agency head or designee to travel to a border city under the Border City Rule.

Travel to a border city under the Border City Rule does not require out-of-state travel approval as specified in [paragraph 2101](#). Also, meal and lodging expenses incurred are reimbursed at in-state reimbursement rates. If a trip to a border city is not made under the border city rule, out-of-state travel approval is required as specified in [paragraph 2101](#) and reimbursement for meal and lodging expenses are made at out-of-state reimbursement rates.

Employee travel expense reports should identify travel to border cities under the border city rule to properly determine travel expense reimbursement. See [Appendix C](#) for guidance concerning proper coding of these expenses.

A complete listing of border cities may be found in [Appendix A](#).

See PM file 3,904, Border City Travel, for procedures to request that a city be designated a border city or a high-cost border city.

(Reference: K.A.R. 1-16-18)

2200 Personal Funds to be used for Travel

Employees shall provide themselves with sufficient personal funds for all anticipated expenses. Advances from the State Treasury or other special funds to cover anticipated expenses are not allowed except when allowed by the agency's Cash Advance Policy using SMART's Travel & Expense module or from an agency imprest fund as authorized by K.S.A. 75-3072. Employees are not authorized to pay the travel expenses of other employees. However, if employees choose to share lodging accommodations, one employee may claim the entire room charge as specified in paragraph 4200.

In exceptional circumstances or hardship cases, an agency head may authorize a travel subsistence advance for an amount that will cover the anticipated travel expenses. Travel advances are recoverable from the employee by: (a) setoff against the accrued pay or other amount due the employee; and (b) other methods provided by law.

To avoid undue hardship on employees, the state has contracted with the UMB Bank to provide personal credit cards (Business Travel Cards) to employees who travel frequently on state

business. This allows employees to charge amounts incurred during travel and submit a travel expense report and receive reimbursement from the state prior to the credit card billing becoming due. **(PLEASE NOTE: Even though obtained through the state, each Business Travel Card and its use is the personal responsibility of the employee to whom the card was issued. The State of Kansas accepts no responsibility for employee misuse of these credit cards. All billing questions are to be directed to the card issuer. Agencies interested in obtaining credit cards for employees who travel frequently on state business should contact Procurement and Contracts (tim.hund@da.ks.gov) for credit card application information.)** Additional Information on the State of Kansas Business Travel Card Program can be obtained at <http://www.da.ks.gov/purch/Pcard/BTC.htm>.

Agencies may directly purchase transportation tickets for employees as specified in [paragraph 3301](#), may pay advance registration fees for employees as specified in [paragraph 5105](#), and may pay lodging expenses directly as specified in [paragraph 4201](#).

(References: K.A.R. 1-16-1, 1-16-1a)

2201 Foreign Currency Conversion

When a traveler incurs expenses in a foreign currency each expense should be converted to United States dollars (USD). The following methods are acceptable:

- A. Credit card statement: If the expenses are charged, the credit card company will convert them to USD.
- B. Conversion of charges via the internet for the dates of travel. An acceptable site is: <http://www.oanda.com/currency/converter> - this site allows for built in exchange fees and specific dates.
- C. Currency rate conversion based on actual cash exchange. Use the following formula:
 - $F \times C = U$
 - F = amount of charges in foreign currency
 - C = conversion factor = USD's per unit of foreign currency.
 - U = expense in USD's
 - Example:
 - \$100 expenses in Canadian Dollars
 - \$.68 USD's per Canadian Dollar
 - $\$100 \times .68 \text{ USD/CD} = \68 USD

2300 Safe Operation of State-Owned or Operated Vehicles by Employees

Employees operating a privately owned or state-owned or leased conveyance are responsible for operating the vehicle in a safe and prudent manner and in accordance with all applicable federal, state, and local traffic laws. Fines assessed for traffic citations or other violations of applicable traffic law are the responsibility of the employee and are not reimbursable.

(Reference: K.A.R. 1-17-3)

2301 Accident Reporting Requirements

If an accident occurs involving a privately owned or state-owned or leased motor vehicle being used for official state business, the following web site provides detailed information required regarding the actions required by the vehicle operator:

<http://www.da.ks.gov/fm/cmp/information/transition/accidents/default.htm>

3000 TRANSPORTATION EXPENSE

3001 Reimbursable Transportation Expenses

Agencies should discourage the use of privately owned conveyances on official state business and direct their employees to use state-owned or leased vehicles on official state business whenever possible. Employees may be reimbursed for transportation expenses incurred for authorized travel by privately owned or operated conveyances, state-owned or leased conveyances, public transportation (commercial air flights, trains, buses, etc.), and, in some cases, charter or rental of special conveyances. Local transportation expenses such as city bus and taxicab fares are considered miscellaneous expenses and are discussed in [section 5000](#), Miscellaneous Expenses.

3002 Non-Reimbursable Transportation Expenses

Transportation expenses incurred by employees are not reimbursable in the following situations:

- A. Additional transportation expenses incurred as a result of an employee residing in a city or town outside the employee's official station or otherwise incurred because of an employee's choice of residence are not reimbursable.
- B. Transportation expenses incurred commuting between an employee's official station and domicile are not reimbursable.

(Reference: K.A.R. 1-16-2)

3003 Most Economical or Advantageous Mode of Transportation

In authorizing employee travel, the agency head or designee should approve the most economical or advantageous mode of travel and via the usually traveled route. The most economical mode of airline travel is generally tourist or economy class. The most economical mode of passenger train travel is generally first-class day coach. Specific justification must be furnished with the travel expense report submitted for reimbursement of airfare or train fare when these classes are not used. If these classes are not available, a verifying statement from the travel agency, airline, or passenger train company must be furnished with the travel expense report.

An agency head or designee should assign more than one employee to a vehicle, whenever possible, in authorizing the use of a privately owned or state-owned conveyance.

(References: K.A.R. 1-16-6, 1-16-7)

3004 Travel Expense Reimbursement for Employees Who Become Incapacitated During Travel

If an employee becomes incapacitated due to illness or injury while on official state business away from the official station or domicile, the agency head or designee may authorize payment to the employee for appropriate expenses. These expenses are for the return of the employee and/or the employee's private vehicle to the official station or domicile as appropriate under the circumstances. For subsistence expense see [paragraph 4004](#).

(References: K.A.R. 1-16-3a, 1-16-3b)

3100 Mileage Reimbursement for Use of a Privately Owned or Operated Conveyance

(A) Mileage reimbursement rates. Employees authorized to travel by privately owned or operated conveyance may be reimbursed for allowable miles traveled at a rate fixed and established by the Secretary. Privately owned or operated conveyances include automobiles (passenger cars, station wagons, trucks, vans, etc.), airplanes, motorcycles and other similar privately owned conveyances.

Mileage reimbursement is made at the following rates:

1. \$.53 per mile for privately owned motorcycles.
2. \$.56 per mile for privately owned automobiles.
3. \$1.33 per mile for privately owned airplanes.
4. \$.24 per mile for moving related mileage.

These reimbursement rates are considered to cover all costs associated with the use of the privately owned conveyance. This includes, but is not limited to: gasoline, oil, tires, repairs, insurance (including uninsured losses, and insurance deductibles resulting from damage to the

privately owned conveyance), license fees, depreciation costs, and expenses of any type.

See [paragraph 3102](#) for additional reimbursable expenses in using a privately owned or operated conveyance.

(B) Exceptions to the mileage reimbursement rates. Exceptions to the above mileage reimbursement rates are as follows:

1. When a mode of transportation is available and less costly than transportation by a privately owned conveyance, mileage reimbursement is limited to the cost of the other mode of transportation.
2. The agency may pay a specified mileage rate that is lower than the above rates when an employee's travel is not required by the agency and the employee is informed of the specified rate in advance of the travel.

(C) Calculation of mileage.

1. Travel by privately owned or operated conveyance (other than privately owned airplane) is deemed to be by the usually traveled, most direct route. Mileage figures reported on travel expense reports for travel within the borders of Kansas are verified by the Delegated Audit Team from the Official 2002 Kansas Distance Chart prepared by the Kansas Department of Transportation (KDOT). Agencies may obtain the KDOT state distance chart at <http://kdotapp2.ksdot.org/mileagebetweencities/>. Mileage figures for travel outside the borders of Kansas are verified from information and maps published by the American Automobile Association (AAA). For out-of-state travel, the place of lodging may be used as a point of official duty in determining mileage.
2. Travel by privately owned airplane should use air mile distances (as the crow flies). An acceptable site for verifying the mileage is <http://www.indo.com/distance/>.

(D) Mileage calculation when residing outside the official station. When an employee begins travel from his or her domicile located in an area other than the city designated as the employee's official station, the employee may be reimbursed for mileage between the employee's domicile and destination or the employee's official station and destination, whichever is less. If the employee returns directly to his or her domicile from the last point of official business, the employee may be reimbursed for mileage from that point to the employee's domicile or that point to the employee's official station, whichever is less. For meal allowance reimbursement when residing outside the official station see [paragraph 4100\(B\)](#).

(References: K.A.R. 1-16-3c, 1-17-11, 1-18-1a)

3101 Vicinity Mileage

The agency head or designee may allow reimbursement to the employee for vicinity miles traveled by privately owned or operated conveyance during official state business within or in the area of the employee's official station or the city, town, or location traveled to. The total

vicinity mileage traveled each day for each city should be reported separately on the employee's travel expense report along with the purpose for traveling the vicinity miles and the name of at least one business or individual contacted.

3102 Additional Reimbursable Expenses When Using A Privately Owned or Operated Conveyance

The following expenses incurred as the result of using a privately owned or operated conveyance are also reimbursable:

- A. Parking fees when on an official trip.
- B. Tolls paid for toll roads and toll bridges. See PM filing 10,754 for information on using a K-TAG issued by the Kansas Turnpike Authority for payment of Kansas Turnpike tolls.
- C. Airplane tie-down and landing fees.
- D. When an employee travels by a privately owned airplane, reimbursement may be made for one round trip in a privately owned automobile (mileage expense) or taxi (fare expense) for
 - 1. transportation between the official station or domicile and the airport in the city in which the official station or domicile is located; and
 - 2. transportation between the airport in the destination city and the place of official business.

(Reference: K.A.R. 1-18-1a)

3103 Use of Privately Owned Conveyance for Out-of-state Travel Instead of Public Transportation

When an agency head or designee authorizes the use of a privately owned or operated conveyance rather than public transportation for out-of-state travel, transportation expense reimbursement is determined as follows:

(A) Travel of one employee only. The employee may be reimbursed the lesser of:

- 1. The total of: actual mileage traveled (round trip mileage from the employee's official station or domicile to the lodging establishment at the destination, whichever is less), turnpike tolls, and parking charges; or
- 2. airfare in lieu of mileage, which is the total of: round trip mileage from the employee's official station or domicile to the nearest airport (whichever is less), round trip economy airfare from the nearest airport to the airport nearest the destination, and round trip mileage from the airport nearest the destination to the lodging establishment.

The cost comparison of option (1) and (2), including a written airfare quote (this can be printed from an Internet site) should be submitted with the travel expense report. A copy should be retained with the payment's documentation. This comparison should be made based on airfare rates available on the date the out-of-state travel request is signed.

In addition to the reimbursement allowed in (1) and (2), the employee may be reimbursed for mileage incurred between the lodging establishment and meetings. No taxi or terminal expenses incurred at the destination are reimbursable.

(B) Travel of two or more employees. When two or more employees are traveling together, mileage reimbursement may be paid to one employee for use of the private conveyance as provided in [paragraph 3100](#).

Upon written, prior approval of the agency head, exceptions to this paragraph may be granted in unusual circumstances when deemed to be in the best interests of the state. A copy of the approval should be part of the documentation for the travel expense report when submitted for payment.

For subsistence expense reimbursement when using a privately owned or operated conveyance instead of public transportation see [paragraph 4304](#).

(Reference: K.A.R. 1-16-8)

3200 Use of State-Owned or Leased Vehicle

The agency head or designee may authorize travel for official state business in a state-owned or leased vehicle for:

- A. an officer or employee of the State of Kansas; or
- B. any other person who has been approved by the Secretary, or the Secretary's designee, to operate a state-owned or leased vehicle on official state business.

A person must have a valid driver's license to operate a state-owned or leased vehicle. Only other state employees or individuals reasonably engaged in official state business are allowed to ride in state-owned or leased vehicles.

In addition, state law prohibits and provides penalties for personal use of a state vehicle.

(References: K.S.A. 75-4601 et seq.; K.A.R. 1-17-1 et seq.)

3201 Reimbursable Expenses in Using a State-Owned or Leased Vehicle

Whenever a Wright Express Fleet Card or another authorized agency credit card cannot be used, employees may be reimbursed for routine expenses incurred for gasoline, oil, lubricants, and similar purchases. Employees may also be reimbursed for properly authorized expenditures for vehicle repair and maintenance. Information regarding Wright Express Fleet Cards may be found at <http://www.da.ks.gov/fm/cmp/information/transition/fuel/we/default.htm>. Information on Automotive P-Cards is located at <http://www.da.ks.gov/purch/pcard/BPCprocedures.htm#p250>.

Agencies may request K-TAGs from the Kansas Turnpike Authority

(<http://ksturnpike.com/ktag.shtml>). Employees may use K-TAGs to charge tolls on the Kansas Turnpike. For further details, see PM File 10,754, Prepaid Turnpike Accounts.

Additional routine expenses incurred by employees such as tolls on bridges, other toll roads, or parking fees are reimbursable as miscellaneous expenses. See [section 5000](#), Miscellaneous Expenses.

Receipts verifying expenditures must be submitted with the documentation for the employee's travel expense report for state vehicle expenses incurred. However, the responsibility for accurate toll claims incurred on the Kansas Turnpike and whether receipts are required for reimbursement is delegated to each agency. Receipts are not required for unattended tollbooths or unattended parking meters. The expenses incurred should be detailed on the travel expense report.

(References: K.A.R. 1-17-1 et seq.)

3300 Travel by Public Transportation

An agency head or designee may authorize employee travel by transportation available to the general public such as commercial air flights, passenger trains, buses, etc., if the transportation is determined to be the most economical and advantageous to the state (see [paragraph 3003](#)).

The most economical mode of airline travel is generally tourist or economy class. The most economical mode of passenger train travel is generally first-class day coach. Specific justification must be available with documentation to support travel expense reports submitted for reimbursement of airfare or train fare when these classes are not used. If these classes are not available, a verifying statement from the travel agency, airline, or passenger train company must be furnished with the travel expense report documentation.

Employees are reimbursed for authorized public transportation expense incurred by submitting the official transportation receipt (and any supporting documentation as required above) with the documentation submitted for the travel expense report except when tickets are purchased directly by the agency (see [paragraph 3301](#)). For airfare, the official transportation receipt is considered to be the passenger copy of the airline ticket or a copy of the booked itinerary from the Internet. The traveler is reimbursed for tickets after the travel is completed.

Employees may also be reimbursed for transportation expenses and parking fees incurred for travel to and from the official station or domicile to the airport or other terminal, and at the destination for:

- A. travel to and from the airport or other terminal to the lodging establishment; and
- B. travel to and from the lodging establishment to meeting locations.

Local transportation expenses such as city bus and taxicab fares are considered miscellaneous expenses as specified in [paragraph 5100](#).

(References: K.A.R. 1-16-6, 1-16-7, 1-16-11, 1-16-12)

3301 Direct Purchase of Transportation Tickets by Agencies for Employees

An agency may directly purchase tickets for an employee for travel by airplane, train, or other commonly recognized transportation from any source. The UMB Bank VISA Procurement Card (P-card) may be used to purchase tickets for air and rail travel. In addition, these tickets can also be charged to an employee's personal credit card. If these tickets are charged to the traveler's personal credit card, the traveler will NOT be reimbursed for the tickets prior to the completion of the related travel. There is no requirement that any tickets be booked by the State Travel Center. Questions regarding use of the State Travel Center and the application process for P-Cards should be directed to Procurement and Contracts.

The supporting documentation for the payment of transportation tickets should include:

- Name of the employee
- Beginning date of travel
- Departure point
- Destination

3302 Refunds for Fully or Partially Cancelled Transportation Tickets

If the employee's schedule or other circumstances require the employee to cancel all or a portion of a transportation ticket, the employee should:

- A. Obtain a written statement of the cancellation from the transportation company or the company's agent or
- B. Take other necessary action to release the employee from the full or remaining portion of the ticket.

The employee should forward the cancelled or unused ticket to the state agency along with the written statement or other documentation obtained releasing the employee from the ticket. The agency should then obtain a refund for the cancelled or unused portion of the ticket from the travel agency or transportation entity where the ticket was purchased. The traveler should not personally try to obtain the refund.

If the traveler purchased the ticket from personal funds, the traveler should be reimbursed for the ticket as part of the reimbursement for allowable travel expenses incurred. The employee's travel expense report should claim reimbursement for the purchase of the ticket and supporting documentation of the ticket and agency efforts to obtain a refund of the unused portion of the ticket should be part of the documentation of the expense report.

3400 Travel by Charter or Rental of Special Conveyance

The agency head or designee may authorize travel by the rental or charter of aircraft,

automobiles, boats, buses, or other special conveyances when no public or other ordinary transportation is available. This also applies when public or other ordinary transportation available cannot be used advantageously in the best interest of the state. Authorization for rental or charter of special conveyances should be incorporated in the agency's travel approval process.

An agency that needs to lease or rent an aircraft to meet its travel needs must use the State's executive aircraft if available. If the executive aircraft is unavailable, the agency may then lease or rent a commercial aircraft. In such cases, a completed copy of form DA-27, Notice of Unavailability of the Executive Aircraft, must be included with the payment voucher's documentation when making the lease or rental payment. See [section 6500](#) for information on completing form DA-27.

If the executive aircraft is available for use but an agency feels it has economic or other reasons for using a commercial aircraft, a written request to rent or lease a commercial aircraft must be submitted to the Governor's Office for review. If the Governor's Office approves the request, a copy of the approval must be included with the payment voucher's documentation when making the lease or rental payment.

All automobile rentals must be approved and booked in accordance with the agency's travel policy.

An employee should secure the most economical rental vehicle that adequately fulfills the need of the traveler. (See table below for average vehicle capacity.)

Car Size	Avg. Seating Capacity	Avg. Luggage Capacity
Full-size	5-6	15.6 cu. ft. - 6 pieces
Mid-size	5	13.5 cu. ft. - 4 pieces
Compact	4-5	13.0 cu. ft. - 4 pieces
Economy	4	10.2 cu. ft. - 3-4 pieces
Mini-Van	7	8 pieces

Vehicle size is to be determined by the number of travelers and use. Vehicles are for official use only.

In-state rental of special conveyances should be made through the contracting vendor and paid using the agency's appropriate cardless Procurement Card (P-Card). The P- Card includes Collision Damage Waiver at no additional cost for most vehicles.

Employees are reimbursed for out-of-state rental of a special conveyance by submitting the official receipt for the rental or charter with the documentation for the travel expense report.

Personal accident insurance (PAI), personal effects insurance (PEI), and other supplemental liability insurance are considered personal expenses and are not reimbursable.

Additional information on vehicle insurance can be found at <http://www.da.ks.gov/fm/cmp/information/transition/insurance/> .

Information on accident reporting can be found at <http://www.da.ks.gov/fm/cmp/information/transition/accidents/> .

(Reference: K.A.R. 1-16-13)

4000 SUBSISTENCE EXPENSE

4001 Reimbursable Subsistence Expenses

Employees may be reimbursed for subsistence expense incurred when sleeping away from their domicile on official state business is required. The subsistence reimbursement consists of meal allowances and actual lodging expense incurred within prescribed limitations. In limited circumstances and at the discretion of the agency head or designee, employees may be reimbursed for one meal per day for official state business travel in which overnight travel does not occur. The meal reimbursement is determined by a per-meal allowance rate for breakfast, lunch or dinner, as identified in paragraph [4100\(E\)](#).

4002 Non-Reimbursable Subsistence Expenses

Subsistence expenses incurred by employees are not reimbursable in the following situations:

- A. Subsistence expenses incurred as a result of an employee residing in a city or town outside the employee's official station or otherwise incurred because of an employee's choice of residence are not reimbursable.
- B. Subsistence expenses incurred within the same city as the employee's domicile or within 30 miles of the official station are not reimbursable. However, when determining the distance, vicinity mileage may be considered in addition to the mileage from the KDOT distance chart. See paragraphs [3100\(C\)](#), [3101](#), and [3200](#)
- C. No subsistence expense may be reimbursed to the employee when the subsistence is furnished at no cost to the employee by any federal, state or local agency or division of government.
- D. No subsistence expense may be reimbursed when the employee leaves the official station or domicile and returns on the same day without incurring lodging expense, unless the agency head or designee approves payment to the employee for one meal in limited travel situations in which lodging expense is not incurred. See paragraph [4100\(E\)](#).

(References: K.S.A. 75-3201, 75-3207, 75-3201a; K.A.R. 1-16-2, 1-16-14, 1-16-18)

4003 Travel to High-Cost Geographic Areas

Studies conducted by the Director have shown that meal and lodging costs are higher in certain cities and areas within the United States. The Secretary has designated these areas as high-cost geographic areas. Reimbursement for meal and lodging expense is made at the designated high-

cost geographic area rates which are higher than normal out-of-state travel rates.

State agencies may request the Director to conduct a study of meal and lodging costs of a city not designated as a high-cost geographic area. The Director may then recommend to the Secretary that the city be designated a high-cost geographic area.

For a complete listing of high-cost geographic areas see [Appendix B](#).

Conference Lodging Reimbursement policies may be found in [paragraph 4202](#).

(Reference: K.A.R. 1-16-18a)

4004 Subsistence Expense Reimbursement for Employees Who Become Incapacitated During Travel

If an employee becomes incapacitated due to illness or injury while on official state business away from the official station or domicile, the agency head or designee may authorize payment of subsistence allowance to the employee for a period not exceeding five days. For transportation expense see [paragraph 3004](#).

(References: K.A.R. 1-16-3a, 1-16-3b)

4100 Meal Expense Reimbursement

(A) Meal expense determination. Employees may be reimbursed for meal expense while in travel status. The allowed meals are based on the time in which the employee is in travel status. Meal allowances on the day of departure are reimbursed as follows:

Time of departure	Meals allowed
12:01 A.M.-6:00 A.M.	breakfast, lunch, and dinner
6:01 A.M. – 12:00 Noon	lunch and dinner
12:01 P.M.-6:00 P.M.	dinner
6:01 P.M.-12:00 Midnight	no meals allowed

Unless a reduction is made for provided meals ([paragraph 4301](#)), employees are reimbursed for all three meals on days in travel status between the departure and returning days.

Meal allowances on the day in which the employee returns to the official station or domicile are reimbursed as follows:

Time of return	Meals allowed
12:01 A.M.-6:00 A.M.	no meals allowed
6:01 A.M.-12:00 Noon	breakfast
12:01 P.M.-6:00 P.M.	breakfast and lunch
6:01 P.M.-12:00 Midnight	breakfast, lunch, and dinner

(B) Time adjustment when residing outside the official station. When an employee begins travel from his or her domicile located in an area other than the city designated as the employee's official station, the employee's actual departure time must be adjusted for *excess* travel time incurred. For reimbursement purposes, travel time begins from the employee's official station when it is closer to the destination. Likewise, if the employee returns directly to his or her domicile from the last point of official business, the employee's actual return time must be adjusted for *excess* travel time incurred for not returning to the official station. The departure and return times are adjusted as follows:

1. Departure time adjustment:
 - a. Subtract the mileage from the official station to the destination from the mileage from the domicile to the destination to determine the excess miles driven.
 - b. Divide the excess miles driven by 45 miles per hour to determine the excess travel time.
 - c. Add the excess travel time to the actual departure time to determine the time used for computing meal allowance.
2. Return time adjustment:
 - a. Subtract the mileage from the official station to the destination from the mileage from the domicile to the destination to determine the excess miles driven.
 - b. Divide the excess miles driven by 45 miles per hour to determine the excess travel time.
 - c. Subtract the excess travel time from the actual return time to determine the time used for computing meal allowance.

For mileage reimbursement when residing outside the official station see [paragraph 3100\(D\)](#).

(C) Meal allowance rate. The meal allowance rates are as follows (includes all tips associated with meals):

Area	Breakfast	Lunch	Dinner
In-state/border city	\$11.25	\$12.25	\$23.50
Out-of-state	\$11.25	\$12.25	\$23.50
Out-of-state high-cost	\$11.75	\$13.25	\$25.00
Out-of-state special designated high-cost area	\$15.50	\$17.00	\$32.50
International*	\$16.25*	\$17.25*	\$33.50*

*or actual not to exceed \$105 per day

A complete listing of Border Cities is provided in [Appendix A](#) and a complete listing of high-cost and special designated high-cost geographic areas is provided in [Appendix B](#).

See [paragraph 4300](#) for information that may affect the meal allowance paid for travel to high-cost geographic areas.

(D) Exception to the meal allowance rate for international travel. Rather than reimburse employees using the meal allowance rate, agencies may pay meal allowance for international travel as follows:

International Travel: Actual expense incurred with a daily limitation of \$105.

Travelers may choose either the meal allowance rate or actual expense method of reimbursement. The reimbursement method selected must be used for the entire trip. A combination of methods is not allowed. If the actual expense method is selected, receipts must be available with the documentation for the travel expense report.

(E) Exception to the meal allowance rate for single day trips. The agency head or designee may authorize reimbursement to employees for one meal per day in the following circumstances when lodging expense is not incurred: (1) the employee is required to travel on official state business and the employee's workday, including travel time, is extended three hours or more beyond the employee's regularly scheduled work day; or (2) the employee is required to attend a conference or a meeting as an official guest or participant and a meal is served during the required attendance time. A meal cannot be reimbursed if the place at which the official business is conducted is within 30 miles of the employee's official station or if a meal is provided at no cost to the employee. Each request for reimbursement shall identify the date, departure time, arrival time, destination, meal requested, and the purpose of travel. The meal requested for reimbursement (e.g., lunch) should be shown in the "Expense Type" field in SMART, as well as the employee's scheduled work hours for the day (e.g., 8 a.m. – 5 p.m.) Receipts are not required and there is no provision to reimburse an employee if the actual cost of a meal exceeds the per-meal allowance rate. One breakfast, lunch or dinner may be paid, as determined by the agency head or designee, at the following per-meal allowance rates:

Area	Breakfast	Lunch	Dinner
In-state/border city	\$11.25	\$12.25	\$23.50
Out-of-state	\$11.25	\$12.25	\$23.50
Out-of-state high-cost	\$11.75	\$13.25	\$25.00
Out-of-state special designated high-cost area	\$15.50	\$17.00	\$32.50

Frequently asked questions regarding reimbursement of a meal without overnight travel can be found at <http://www.da.ks.gov/ar/employee/travel/FaqMealReimburse.htm>.

(References: K.A.R. 1-16-3c, 1-16-18, K.S.A. 75-3201, 75-3207, 75-3207a)

4200 Lodging Expense Reimbursement

(A) General. Employees may be reimbursed for actual lodging expense incurred, including tips to hotel porters, bellhops, doormen, and maids. The total amount for lodging and tips may not exceed the established lodging expense limitations shown in paragraph (B) below. **Taxes associated with lodging are not considered when applying the maximum lodging limit to the traveler's lodging rate.** Thus, the amount reimbursed or paid for lodging expense may exceed the established limitation by as much as the amount of associated taxes.

Lodging expense reimbursement is limited to the lodging establishment's lowest available rate for normal single occupancy on the day (or days) the lodging expense was incurred. The official receipt from the lodging establishment must be part of the documentation submitted with the employee's travel expense report. Non-itemized lodging receipts are sufficient for reimbursement unless rates are higher than the single rate and/or include charges in addition to room rate and taxes. Receipts provided to employees using express checkout are also acceptable provided that the dates of lodging, the daily room rate, and the total lodging charges are in agreement.

In limited exceptional circumstances, the lodging expense may be reimbursed without the official receipt with written justification included as part of the documentation for the travel expense report explaining why the official lodging receipt is unavailable and a statement that the claim represents a true and actual claim in accordance with current travel law. The justification should include the dates of lodging and an itemized breakdown of charges (daily room rate, taxes, telephone, etc.). The agency head, or designee authorized to approve the travel forms, must approve the justification. If lodging was obtained from another source, a justification of why lodging was not obtained from a lodging establishment must be included with the travel expense report.

Employees are not required to share lodging accommodations with other state employees when traveling. However, if employees choose to share lodging accommodations, one employee may be reimbursed for the entire room charge, with the payment vouchers for those staying in the room cross-referenced.

All out-of-state lodging reservations should be booked in accordance with the agency's travel policy.

(B) Lodging expense limitations. The daily lodging expense limitations are as follows:

In-state and border city	\$85.00
Out-of-state	\$110.00
Out-of-state, high-cost geographic area	\$159.00
Out-of-state travel - special designated high-cost geographic area	\$174.00
Conference lodging qualified under K.A.R. 1-16-18a(e)	Actual

International travel

Actual

A complete listing of border cities is provided in [Appendix A](#) and a complete listing of high-cost and special high-cost geographic areas is provided in [Appendix B](#). See [paragraph 4300](#) for information which may affect the lodging reimbursement amount for travel to high-cost geographic areas.

(C) Exceptions to the lodging expense limitations. The daily lodging expense limitations established in paragraph (B) above may be exceeded by the lesser of either: An additional 50% of the applicable lodging expense limitation; or the actual lodging expense incurred; as follows:

1. A state officer or employee may exceed the daily lodging limitation upon approval by the agency head or designee who is responsible for approval of employee travel in [paragraph 2101](#).
2. No approval to exceed the lodging expense limitations is required for an agency head (chief administrative officer) or appointive members of a board, commission, or similar body that appoints an agency head, unless the appointing authority requires approval by the appointing authority. Further information regarding approval methods is provided in PM file 3,817, Agency Travel Approval - Lodging Reimbursement Rates and Out-of-state Travel.

Actual Conference Lodging Reimbursement policies may be found in [paragraph 4202](#).

(References: K.S.A. 75-3207a; K.A.R. 1-16-18)

4201 Direct Payment of Lodging

State agencies may pay lodging expenses directly to lodging establishments via either a check or an appropriate cardless P-Card on behalf of state employees in travel status on official state business. Advance payment for lodging is not authorized except one night of lodging may be prepaid with a P-Card if a deposit is required.

Agencies are encouraged to contact the lodging establishment in advance and make arrangements for the employee's stay.

Travelers authorized to bill lodging directly to the agency should be specific at check-in as to the appropriate agency to be billed for the charges. Prior to or at the time of checkout, travelers should pay all charges for meals, room service, personal phone calls, movies, laundry, and any other miscellaneous personal charges.

Each payment for lodging expense should include the name of traveler(s), date(s) of lodging, location of lodging, daily room rate, and purpose of travel. Itemized billings should be accumulated, reviewed, and retained with the payment documentation.

Only lodging (lowest available rate for normal single occupancy) and appropriate taxes (**no sales tax within the State of Kansas**) should be paid directly to the lodging establishment. Official

telephone calls may also be paid directly to the lodging establishment if a statement is included on the payment voucher that the call is in accordance with an established agency policy.

Direct payment of lodging does not supersede or replace any requirements for out-of-state travel approval, approval to exceed lodging rates, or actual conference lodging reimbursement. (Reference: K.S.A. 75-3207a, *K.A.R. 1-16-18(2)*)

4202 Reimbursement for Actual Conference Lodging

Agencies may authorize payment or reimbursement for actual lodging expenses when an employee is required or authorized to attend a conference, and the lodging rate exceeds the applicable lodging expense limitation (including the additional 50%). The agency head must be provided with conference materials indicating that the conference will be held at or in connection with a lodging establishment with rates exceeding both the applicable lodging expense limitation shown in [paragraph 4200\(B\)](#) and the exception provided in [paragraph 4200\(C\)](#).

This provision may be used for the approved conference and for official state business related to the conference, and shall be applicable only to the state employee attending the conference. The term "conference" means any seminar, association meeting, clinic, colloquium, convention, symposium, or similar gathering that is attended by a state employee in pursuit of a goal, obligation, function, or duty imposed upon a state agency or performed on behalf of a state agency.

Meal allowance will be reimbursed at the regular meal allowance rate based on the location of the conference.

(Reference: *K.A.R. 1-16-18a(e)*)

4300 Meal Allowance and Lodging Expense Reimbursement for Travel to High-Cost Geographic Areas

The following rules apply in determining meal expense for travel to a high-cost or special high-cost geographic area:

- A. Reimbursement at high-cost meal allowance and lodging rates is not allowed when the travel to a high-cost area is only an intermediate stopover at which no official state business occurs.
- B. When travel requires official state business in both a city designated as a high-cost geographic area and in a city not designated as a high-cost geographic area, rates are adjusted accordingly. The rate used to determine meal allowance changes to the new appropriate rate beginning with the quarter day in which the employee arrives at the second destination city.

(Reference: *K.A.R. 1-16-18a*)

4301 Reduced Meal Allowance for Meals Provided at No Cost to the Employee

An agency shall reduce the meal allowance by the amount shown below for each meal provided to an employee if the cost of meals is included in the cost of a registration fee or other fees or charges paid by the agency or supplied without cost by another party. This includes complimentary breakfasts accepted by employees at lodging establishments, excluding light Continental breakfasts.

(Note: Each agency is responsible for reducing meal allowances for complimentary breakfasts accepted by traveling employees. The Office of the State Comptroller, Audit and Assurance will not audit vouchers for meal allowance reduction for complimentary breakfasts provided by lodging establishments.)

Area	Breakfast	Lunch	Dinner
In-state/border city	\$11.25	\$12.25	\$23.50
Out-of-state	\$11.25	\$12.25	\$23.50
Out-of-state high-cost	\$11.75	\$13.25	\$25.00
Out-of-state special designated high-cost area	\$15.50	\$17.00	\$32.50
International	\$16.25	\$17.25	\$33.50

(Reference: K.A.R. 1-16-18)

4302 Reimbursement at a Reduced Subsistence Allowance

An agency may pay an employee a reduced amount for meal allowance or lodging expense by obtaining the prior approval of the Secretary. To request approval to pay a reduced subsistence amount, agencies should complete and forward form DA-37, Request for Reduced Subsistence Allowance, to the Secretary. See [section 6400](#) for DA-37 completion instructions. In completing form DA-37, agencies should make requests for reduced subsistence amounts based on reducing the meal allowances and lodging expenses in multiples of a half-dollar (\$0.50). The Secretary has approved the following instances for reduced subsistence payments, and the use of form DA-37 is not required:

1. An agency may pay no subsistence or a reduced subsistence amount to an employee if the agency is not requiring the employee to undertake the travel and if the employee is informed of the reduced subsistence amount in advance.
2. An agency shall reduce the meal allowance paid to an employee if the cost of meals is included in the cost of a registration fee or other fees or charges paid by the agency for the employee as specified in [paragraph 4301](#).
3. An agency may pay no subsistence to an employee if both meals and lodging will be provided at no cost to the employee.

4. An agency may pay the reduced subsistence amount requested by the employee.

(Reference: K.A.R. 1-16-15)

4303 Subsistence Reimbursement in Special Travel Situations.

1. **Re-designation of official station.** When an employee has been continuously stationed at one location for three months that place shall be immediately designated as the employee's official station and no further subsistence expense incurred there may be reimbursed. This is also true when an employee travels to a location for three months or more and spends more than one-half of the normal work time there. Agencies may make a maximum of two requests to Audit and Assurance to extend the subsistence payments. Each request may be for a period of three months or less.

Requests to pay subsistence expenses for the maximum two additional periods should be submitted to Audit and Assurance on form DA-34, Subsistence Extension Request. See [section 6300](#) for DA-34 completion instructions.

2. **Leave of absence while in travel status.** When an employee is granted leave of absence while on official travel (including Saturdays, Sundays and holidays), the date and hour the leave begins and the date and hour the leave ends should be shown on the employee's travel expense report to properly determine allowable subsistence expenses.
3. **Weekends.** Employees may be paid subsistence reimbursement while in travel status on Saturdays, Sundays, and holidays even though no official business may occur. An employee may be reimbursed for transportation and subsistence expenses incurred while returning home over the weekend provided the reimbursement amount does not exceed the amount that would have been allowed had the employee remained at the city, town or location traveled to.

(References: K.A.R. 1-16-3, 1-16-4, 1-16-5)

4304 Subsistence Expense Reimbursement when using a Privately Owned Conveyance for Out-of-state Travel Instead of Public Transportation.

When an agency head or designee authorizes the use of a privately owned or operated conveyance rather than public transportation for out-of-state travel, subsistence expense is limited to the following:

1. **Travel of one employee only.** Meal allowance is paid only for the travel time that would have been necessary had the employee used the fastest public transportation available. Lodging expense reimbursement is limited to the lodging expense incurred at the point of official state business. Lodging expenses incurred en route are not reimbursable.
2. **Travel of two or more employees.** When two or more employees are traveling together in a privately owned conveyance, meal and lodging expenses are reimbursable for the number of days it would take by car via the usually traveled route to the destination.

Reimbursement at high-cost meal allowance and lodging rates is not allowed when travel to a high-cost area is only an intermediate stopover at which no official state business occurs.

Upon written, prior approval of the agency head, exceptions to this paragraph may be granted in unusual circumstances when deemed to be in the best interests of the state. A copy of the approval should be submitted with the travel expense report. For transportation expense reimbursement when using a privately owned or operated conveyance instead of public transportation see [paragraph 3103](#).

(Reference: K.A.R. 1-16-8)

4305 Reimbursement to Employee for Meal or Lodging Expense incurred for Students, Inmates, Prisoners, and Patients

Employees may be reimbursed for expenses incurred for meals or lodging for students, inmates, prisoners or patients during official travel. Reimbursement is based on actual expenses incurred supported by receipts or by the appropriate subsistence rate. The amount reimbursable shall not exceed the established limitations for state officials or employees. The expenses incurred should be classified as account code 525180 for in-state travel, 525280 for out-of-state travel, or 525380 for international travel on the employee's travel expense report.

(Reference: K.A.R. 1-16-22)

4306 Subsistence Expense Reimbursement Reportable to the Internal Revenue Service (IRS)

The IRS requires employers to include fringe benefits in an employee's gross income reported on form W-2. Fringe benefits defined by the IRS include certain payments of meal allowances and other expenses incurred during non-overnight travel or subsistence payments exceeding IRS established maximum reimbursement rates. (Non-overnight travel is considered to be travel where no lodging expense is incurred.) These fringe benefits generally must be paid through the payroll process and are subject to withholding of applicable contributions and taxes. However, the IRS allows for infrequent meal money provided to an employee, to enable the employee to work overtime, to be considered a "de minimis" fringe benefit and be excluded from reportable income. Meals paid in accordance with the policy in paragraph 4100 (E) are considered to meet the requirements for exclusion from the employee's gross income and, therefore, would not require payment through the payroll process. Except for certain reimbursement payments to elected officials, legislators and board members, most state employees are not affected by these requirements.

4307 State Officers and Employees Exempted from Travel-related Compensation and Allowance Limitations

The following state officers and employees are exempted from the travel-related compensation and allowance limitations specified in K.S.A. 75-3201 et seq.:

- The Governor
- any member of the Legislature
- any officer or employee of the legislative branch including the office of Revisor of Statutes or Legislative Research Department
- any officer or member of the Interstate Cooperation Commission
- any justice of the Supreme Court
- any judge of the Court of Appeals
- the Judicial Administrator
- Clerk of the Supreme Court
- any member of the State Board of Law Examiners
- any member of the Commission on Judicial Qualifications
- any judge of the District Court
- any elective state officer
- any appointed state officer or employee when such appointive officer or employee is required by an elected state officer to accompany such elected state officer on an official trip
- any designated employee of the governor while representing the Governor at an out-of-state official function.

(Reference: K.S.A. 75-3216)

5000 MISCELLANEOUS EXPENSES

5001 Reimbursable Miscellaneous Expenses

Employees may be reimbursed for miscellaneous expenses incurred during travel such as local transportation fares, purchase of supplies, registration fees, and other similar miscellaneous expenses identified below. Receipts evidencing each miscellaneous expenditure should be submitted with the travel expense, except no receipts are required for: telephone calls, telegrams, local transportation charges, unattended parking meters, and unattended toll booths.

5100 Local Transportation Charges

Employees may be reimbursed for local transportation charges incurred during travel to conduct official business such as: city bus, taxi fares, local limousine service, shuttle service, and other forms of local transportation. Receipts for these charges are not required. Local transportation charges for personal use, such as travel from a lodging establishment to a restaurant, are not reimbursable.

See [paragraph 3400](#) for the rental or charter of a special conveyance.

(Reference: K.A.R. 1-16-20)

5101 Kansas Turnpike Tolls

Kansas Turnpike tolls are reimbursable. With the implementation of the KTAG program, receipt requirements are no longer appropriate, or practical, in all cases. The responsibility for accurate toll claims, and whether receipts are required for reimbursement, is delegated to each agency. Additional information on the Kansas Turnpike Authority may be found at http://www.ksturnpike.com/travel_information/tolls .

(Reference: K.S.A. 75-3203)

5102 Baggage

Charges for baggage in excess of the weight or size carried free by transportation companies are reimbursable if such excess baggage is used for official business (excess personal baggage expense is not reimbursable). Charges for storage of the baggage are also reimbursable if related to official business. Specific justification must be submitted with the travel expense report for incurring the baggage weight and storage charges.

(Reference: K.A.R. 1-16-20)

5103 Telephone, Telegraph, and Facsimile Messages

Expenses for official telephone calls, FAX transmissions, or other authorized communications that must be paid by the employee are reimbursable. Employees placing KANS-A-N calls from access cities must use the local access number when applicable. Expenses incurred from the use of coin-operated telephones to access KANS-A-N are also reimbursable.

(Reference: K.A.R. 1-16-20)

5104 Purchase of Services and Supplies

Expenses incurred for the purchase of office supplies and services are reimbursable when required for official business while in travel status.

(Reference: K.A.R. 1-16-20)

5105 Registration Fees

Registration fees paid for admittance, attendance, or participation in seminars, conferences, or other meetings are reimbursable. The official receipt should be submitted with the travel claim form for reimbursement subject to the following:

1. Registration fees paid to obtain personal membership or other personal benefits from an organization are not reimbursable. Memberships in organizations must be in the name of the state agency.
2. Registration fees may be paid by the employee and claimed for reimbursement on the employee's travel expense report or paid directly to the organization by the state agency.

Payments directly to the organization should designate: (1) the name of the person attending; (2) the date(s) and place of the event; and (3) the total number of each type of meal included in the registration fee (i.e. number of breakfasts, lunches, or dinners). If no meals are included, the voucher should state “No meals included in the registration fee”.

3. In cases where the cost of meals is included in the cost of registration fees or other fees paid by the agency, the meal allowance amount must be reduced as provided in [paragraph 4301](#).

In limited exceptional circumstances, the registration fee may be reimbursed without the official receipt by entering the justification on the travel expense report in the SMART travel module explaining why the official receipt is unavailable and a statement that the claim represents a true and actual claim in accordance with current travel law. In addition, the justification should designate: (1) the date(s) and place of the event; and (2) the total number of each type of meal included in the registration fee (i.e. number of breakfasts, lunches, or dinners). If no meals are included, the travel expense report should state “No meals included in the registration fee”. The justification must be signed, not stamped, by the agency head or designee authorized to approve travel expense reports.

(Reference: K.A.R. 1-16-21)

6000 SAMPLE FORMS AND COMPLETION INSTRUCTIONS

6300 DA-34 Subsistence Extension Request

Form DA-34 is used to request an extension of subsistence payments as provided in [paragraph 4303](#). Form DA-34 should be submitted for processing to Audit and Assurance. The DA-34 is completed as follows:

Business Unit: The five-digit (formerly agency number) number for the agency.

Agency Name: The name of the agency and, when appropriate, the agency division or other unit.

Employee Name: The name of the employee for whom the subsistence extension request is being made.

Job Title: The job title of the employee.

Official Station: The employee's current official station.

Domicile: The employee's current domicile.

Assigned Duty Station: The city or town, other than the official station or domicile, where the employee is assigned to perform official state duties necessitating the payment of subsistence and the request for an extension of subsistence payments.

Period of Request: The beginning and ending dates of the requested subsistence payment extension period.

Reason for the Requested Extension: A complete, detailed explanation justifying the requested extension.

Agency Approval: The signature and date of signature of the agency head or designee authorizing the subsistence payment extension.

Secretary of Administration Approval: The signature and date of signature of the Secretary or designee authorizing subsistence payments for the requested extension period.

6400 DA-37 Reduced Subsistence Request

Form DA-37 is used to request payment of subsistence at reduced rates as provided in [paragraph 4302](#). Form DA-37 should be submitted for processing as instructed on the form. NOTE: [Paragraph 4302](#) identifies instances where reduction of subsistence payments have been approved by the Secretary and use of form DA-37 is not required. The form is completed as follows:

Business Unit : The five-digit (formerly agency number) number for the agency.

Agency Name: The name of the agency and, when appropriate, the agency division or other unit.

Employee Name: The name of the employee for whom the subsistence extension request is being made.

Job Title: The job title of the employee.

Purpose of Travel: A brief statement of the purpose of travel.

Reduced Meal Allowance Rate: The requested reduced meal allowance rate. The reduced rate should be stated in a multiple of a half dollar (\$0.50). Enter \$0.00 if no meal allowance will be paid. Leave blank if the meal allowance rate is not being reduced.

Reduced Maximum Daily Lodging Limitation: The requested reduced lodging reimbursement. Enter \$0.00 if no lodging expense will be paid. Leave blank if the lodging amount is not being reduced.

Explanation for Reduced Rates: A complete, detailed explanation justifying the reduced subsistence rates.

Agency Approval: The signature and date of signature of the agency head or designee authorizing the reduced subsistence rates.

Secretary of Administration Approval: The signature and date of signature of the Secretary or designee authorizing subsistence payments at the requested reduced rates.

6500 DA-27 Notice of Unavailability of the Executive Aircraft

Agencies should use the DA-27 when chartering a commercial aircraft due to the unavailability of the state's executive aircraft. An agency completes the DA-27 after determining from the Governor's Office that the executive aircraft is not available for the travel period needed. The agency completes the form and submits it to the Governor's Office for signature. A copy of the DA-27, with the Governor's signature, must be retained with the documentation for the commercial aircraft lease or charter payment. The form is completed as follows:

Business Unit, Name, and Address: Enter the five-digit number, agency name, and address of the agency requesting the aircraft.

Name: Enter the name of the agency official requesting the aircraft.

Travel Period: Enter the dates and times that the aircraft is needed.

APPENDICES

Appendix A - APPROVED BORDER CITIES

The following cities, areas, and boundaries are approved as border cities as noted:

(A) BORDER CITIES - Paid as in-state meal allowances and lodging. Except as noted in Section (B), or otherwise, all cities within the boundaries of the counties listed for each state are approved as border cities for travel purposes:

ARKANSAS

Baxter	Fulton	Marion	
Benton	Garland	Montgomery	Sebastian
Boone	Independence	Newton	Stone
Carroll	Izard	Perry	Van Buren
Cleburne	Jackson	Polk	Washington
Conway	Johnson	Pope	White
Crawford	Lawrence	Randolph	Woodruff
Faulkner	Logan	Scott	Yell
Franklin	Madison	Searcy	

COLORADO

Adams	Crowley	Kit Carson	Prowers
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Alamosa
Arapahoe
Baca
Bent
Boulder
Cheyenne
Clear Creek
Costilla

Douglas
Elbert
El Paso
Fremont
Gilpin
Huerfano
Jefferson
Kiowa

Larimer
Las Animas
Lincoln
Logan
Morgan
Otero
Park
Phillips

Pueblo
Sagauche
Sedgwick
Teller
Washington
Weld
Yuma

IOWA

Adair
Adams
Appanoose
Audubon
Boone
Buena Vista
Calhoun
Carroll
Cass
Cherokee
Clarke
Crawford
Dallas
Davis
Decatur

Franklin
Fremont
Greene
Grundy
Guthrie
Hamilton
Hardin
Harrison
Humboldt
Ida
Jasper
Jefferson
Keokuk
Lucas
Madison

Mahaska
Marion
Marshall
Mills
Monona
Monroe
Montgomery
Page
Plymouth
Pocahontas
Polk
Pottawattamie
Poweshiek
Ringgold
Sac

Sac
Shelby
Story
Tama
Taylor
Union
Van Buren
Wapello
Warren
Wayne
Webster
Woodbury
Wright

MISSOURI

Adair
Andrew
Atchison
Audrain
Barry
Barton
Bates
Benton
Boone
Buchanan
Caldwell
Callaway
Camden

Crawford
Dade
Dallas
Daviess
De Kalb
Dent
Douglas
Franklin
Gasconade
Gentry
Greene
Grundy
Harrison

Lawrence
Lewis
Lincoln
Linn
Livingston
Macon
Maries
Marion
McDonald
Mercer
Miller
Moniteau
Monroe

Polk
Pulaski
Putnam
Ralls
Randolph
Ray
Reynolds
Ripley
Saline
St. Clair
Schuyler
Scotland
Shannon

Carroll	Henry	Montgomery	Shelby
Carter	Hickory	Morgan	Stone
Cass	Holt	Newton	Sullivan
Cedar	Howard	Nodaway	Taney
Chariton	Howell	Oregon	Texas
Christian	Jackson	Osage	Vernon
Clark	Jasper	Ozark	Warren
Clay	Johnson	Pettis	Washington
Clinton	Knox	Phelps	Webster
Cole	Laclede	Pike	Worth
Cooper	Lafayette	Platte	Wright

NEBRASKA

All Locations

NEW MEXICO

Colfax
Curry
Guadalupe
Harding
Mora
Quay
San Miguel
Taos
Union

OKLAHOMA

Adair	Dewey Ellis	Logan	Pontotoc
Alfalfa	Garfield	Major	Pottawatomie
Atoka	Garvin	Mayes	Pushmataha
Beaver	Grady	McClain	Roger Mills
Beckham	Grant	McIntosh	Rogers
Blaine	Greer	Murray	Seminole
Caddo	Harmon	Muskogee	Sequoyah
Canadian	Harper	Noble	Stephens
Cherokee	Haskell	Nowata	Texas
Cimarron	Hughes	Okfuskee	Tillman
Cleveland	Jackson	Oklahoma	Tulsa
Coal	Kay	Okmulgee	Wagoner
Comanche	Kingfisher	Osage	Washington
Craig	Kiowa	Ottawa	Washita
Creek	Latimer	Pawnee	Woods
Custer	Le Flore	Payne	Woodward
Delaware	Lincoln	Pittsburg	

TEXAS

Armstrong	Deaf Smith	Hutchinson	
Briscoe	Donley	Lipscomb	Randall
Carson	Gray	Moore	Roberts
Castro	Hall	Ochiltree	Sherman
Childress	Hansford	Oldham	Swisher
Collingsworth	Hartley	Parmer	Wheeler
Dallam	Hemphill	Potter	

WYOMING

Albany
Goshen
Laramie
Platte

(B) OUT-OF-STATE HIGH-COST GEOGRAPHIC AREAS. The cities and areas within the counties or boundaries described in Section (A) that are designated High-Cost Geographic Areas shall not be designated border cities. Travel to these areas requires approval for out-of-state travel as noted in [paragraph 2101](#). The designated High-Cost Geographic Areas included in the border city areas noted in Section (A) are:

COLORADO

Denver, Colorado

OKLAHOMA

Afton, Oklahoma

APPENDIX B - HIGH-COST GEOGRAPHIC AREAS

(A) OUT-OF-STATE HIGH-COST GEOGRAPHIC AREAS. Out-of-state high cost meal allowances and lodging expense. ([click here for High Cost Areas Sorted by State then City](#))

Afton, Oklahoma, including Shangri-La Resort
Anchorage, Alaska
Aspen, Colorado, including all locations within Pitkin County
Atlanta, Georgia
Atlantic City, New Jersey, including all locations within Atlantic County
Austin, Texas
Avon and Beaver Creek, Colorado
Baltimore, Maryland
Barrow, Alaska
Boca Raton, Florida
Boston, Massachusetts, including all locations within Suffolk County
Cambridge, Massachusetts
Carmel, California

Chicago, Illinois, including all locations within Du Page, Lake, and Cook Counties
Cleveland, Ohio
Dallas/Fort Worth, Texas
Denver, Colorado
Edison, New Jersey, including all locations within Middlesex County
Fairbanks, Alaska
Fort Meyers and Sanibel Island, Florida, including all locations within Lee County
Hershey, Pennsylvania
Hilton Head Island, South Carolina, including all locations within Beaufort County
Honolulu, Oahu, Hawaii, including all locations on the Island of Oahu
Houston, Texas
Indianapolis, Indiana
Juneau, Alaska
Kaanapali Beach, Maui, Hawaii
Kailau-Kona, Hawaii
Kaunakakai, Molokai, Hawaii
Keystone, Colorado, including all locations within Summitt County
King of Prussia, Pennsylvania
Kodiak, Alaska
Lake Buena Vista, Florida
Las Vegas, Nevada
Los Angeles, California, including all locations within Los Angeles, Kern, Orange, and Ventura Counties
Miami, Florida
Minneapolis and St. Paul, Minnesota, including all locations within Hennepin, Ramsey, and Anoka Counties
Morristown, New Jersey
Monterey, California, including all locations within Monterey County
Nashville, Tennessee
Newark, New Jersey, including all locations within Bergen, Essex, Hudson, Passaic, and Union Counties
New Orleans, Louisiana, including all locations within Jefferson, Orleans, Plaquemines, and St Bernard Parishes
Newport, Rhode Island, including all locations within Newport County
Nome, Alaska
Oakland, California, including all locations within Alameda, Contra Costa, and Marin Counties
Ocean City, Maryland, including all locations within Worcester County
Philadelphia, Pennsylvania, including all locations within Montgomery and Philadelphia Counties
Phoenix, Arizona
Pittsburgh, Pennsylvania
Portland, Oregon
Princeton, New Jersey, including all locations within Mercer County
Salt Lake City, Utah
San Antonio, Texas
San Diego, California, including all locations within San Diego County

San Francisco, California, including all locations within San Francisco County
San Jose, California, including all locations within Santa Clara County
San Mateo, California, including all locations within San Mateo County
Santa Barbara, California, including all locations within Santa Barbara County
Santa Cruz, California, including all locations within Santa Cruz County
Seattle, Washington, including all locations within King County
South Padre Island, Texas
Stamford, Connecticut
St. Louis, Missouri
Sun Valley, Idaho, including all locations within Blaine County
Tampa, Florida
Tom's River, New Jersey, including all locations within Ocean County
Tucson, Arizona
Vail, Colorado, including all locations within Eagle County
Wailea, Maui, Hawaii
White Plains, New York, including all locations within Westchester County

(B) SPECIAL HIGH-COST GEOGRAPHIC AREAS. Special high cost out-of-state meal allowances and daily lodging expense.

New York, New York, including all locations within the counties of Nassau and Suffolk
Washington D.C., including the cities of Alexandria, Fairfax, and Falls Church, the counties of Arlington, Fairfax and Loudoun in Virginia, and the counties of Montgomery and Prince Georges in Maryland

(C) INTERNATIONAL LOCATIONS. International meal allowances or actual meal expense incurred (supported by receipts) subject to maximum daily limitation and actual daily lodging expense.

All cities in countries located outside the borders of the United States.

APPENDIX C - TRAVEL RELATED ACCOUNT CODES

The following is a list of account codes applicable to travel. Expenses not appropriately classified as travel or subsistence, but included on travel expense report, should be assigned proper account codes. *See PM file 7002, Uniform Expenditure Classification Accounts* for a complete list of account codes.

52510 In-state Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile within the borders of the State of Kansas. **Please note that border city travel is considered out-of-state travel and coded in the 52520 series if lodging expenses or registration fees are incurred.** Travel occurring within the State of Kansas but associated with an out-of-state trip is coded in the 52520 series. Travel occurring within the State of Kansas but associated with an international trip is coded in the 52530 series. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 525170).

525110 Private Vehicle Mileage For In-State Travel (also used in lieu of other transportation codes when reimbursement is made at prescribed mileage rates)

525120 Hire or Charter of Special Conveyances (Passenger Cars, Airplanes and Buses) for In-State Travel

525130 State Car Expense for In-State Travel (turnpike and other tolls, parking fees, etc.)

525170 Railroad, Airplane and Bus Fares for In-State Travel

525180 Subsistence (Meals and lodging) for In-State Travel (includes subsistence paid for students, inmates, prisoners, and patients)

525190 Non-subsistence Expenses for In-State Travel (includes all miscellaneous expenses such as telephone calls, taxi fares, city bus fares, shuttle fares, privately owned vehicle parking fees, etc.)

52520 Out-of-state Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the borders of the State of Kansas. **Please note that border city travel is considered out-of-state travel if lodging expenses or registration fees are incurred.** Travel occurring within the State of Kansas but associated with an out-of-state trip is coded in this series. Travel occurring out-of-state but associated with an international trip is coded in the 52530 series. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 52570).

525210 Private Vehicle Mileage for Out-of-state Travel (also used in lieu of other transportation codes when reimbursement is made at prescribed mileage rates)

525220 Hire or Charter of Special Conveyances (Passenger Cars, Airplanes and Buses) for Out-of-state Travel

525230 State Car Expense for Out-of-state Travel (turnpike and other tolls, parking fees, etc.)

525270 Railroad, Airplane and Bus Fares for Out-of-state Travel

525280 Subsistence (Meals and Lodging) for Out-of-state Travel (includes subsistence paid for students, inmates, prisoners, and patients)

525290 Non-subsistence Expenses for Out-of-state Travel (includes all miscellaneous expenses such as telephone calls, taxi fares, city bus fares, shuttle fares, privately owned vehicle parking fees, etc.)

52530 International Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the United States. This includes fares for riding public conveyances, private car mileage, expenses of operating

state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure account codes. Travel occurring within the State of Kansas but associated with an international trip is coded in this series. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 525370).

525310 Private Vehicle Mileage for International Travel

525320 Hire of Passenger Cars, Airplanes and Buses for International Travel

525330 State Car Expense for International Travel

525370 Railroad, Airplane and Bus Fares for International Travel

525380 Subsistence (Meals and Lodging) for International Travel

525390 Non-subsistence Items for International Travel

53500 State Motor Vehicle Parts, Supplies and Accessories. Items used or consumed in the operation and maintenance of state motor vehicles, including fuel, oil, grease, batteries, tires, tubes, chains, and parts for repair.

535100 Gasoline

535200 Diesel Fuel

535300 Gasohol

535400 Liquefied Petroleum, Butane, Natural Gas

535500 Aircraft Fuel

535600 Motor Oil

535900 Other Vehicle Parts & Supplies

XXXX Other Travel Related Account Codes.

520100 Postage

524100 Repair and Servicing State Passenger Cars

526610 Job Related Training and Conference Registration

529900 Other Fees (includes most authorized services obtained during travel on official state business)

537100 Stationery and Office Supplies

Resources:

- [Accounts and Reports forms page](#)
- [Accounts and Reports Policy Manual](#)
- [Kansas Statutes \(unannotated\)](#)

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